WAIVING POINTS OF ORDER AGAINST THE CONFERENCE REPORT TO ACCOMPANY H.R. 831, PERMANENTLY EXTENDING HEALTH INSURANCE DEDUCTIBILITY FOR THE SELF-EMPLOYED

MARCH 29, 1995.—Referred to the House Calendar and ordered to be printed

Mr. QUILLEN, from the Committee on Rules, submitted the following

## REPORT

[To accompany H. Res. 121]

The Committee on Rules, having had under consideration House Resolution 121, by a nonrecord vote, report the same to the House with the recommendation that the resolution be adopted.

BRIEF SUMMARY AND EXPLANATION OF PROVISIONS OF RESOLUTION

The resolution waives all points of order against the conference report to accompany H.R. 831, extending the health insurance deductibility for the self-employed, and against its consideration. The rule also dispenses with the reading of the conference report.

The waiver of all points of order is taken out of precaution to expedite this urgent matter. The blanket waiver obviously includes the need to waive clause 2 of rule XXVIII, the three-day availability requirement for conference reports. This waiver is especially necessary given the imminent April 15th deadline for filing 1994 income tax returns. Clause 3 of rule XXVIII, prohibiting inclusion of matters in conference reports not committed to conference by either House is waived due to a new provision extending a rule for certain group health plans.

The blanket waiver also covers the Budget Act provisions which were waived against the original consideration of the measure. These include: section 311(a) of the Budget Act, prohibiting consideration of measures which would cause revenues to fall below levels provided for in the most recent budget resolution; and section 303(a) of the Budget Act, prohibiting revenue changes from being made in a year other than the year of the most recent budget resolution (FY '95). With respect to section 311(a), the committee's bill is paid for over the five-year period, but in the first year, FY '95 there is a deficit of \$142 million. This however is covered by a current revenue surplus of \$766 million over the FY '95 budget resolu-

tion. And, with respect to section 303(a), a waiver is necessary for a provision relating to the Earned Income Tax Credit that does not take effect until fiscal year 1996, even though the effect of the provision is to tighten the current tax credit. In summary, the budget waivers included under the blanket waiver do not involve any overall breach in projected revenue levels under the budget resolution.

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